

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

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Industries and Labour Department

Notification

3/51/73-IPD

Whereas the Government of India under letter No. 16 (7)/81-SSI (II) dated 3rd October, 1981 has approved the grant of long term interest-free sales tax loan to the new and existing units provided the pattern followed by the neighbouring State is adopted by the administration;

Now Therefore, the following Scheme is brought in force for the purpose of granting the long term interest-free sales tax loan to the new and existing units.

The Scheme will be in operation from 1st April, 1982 and will remain in force for a period of five years, i. e. upto 31st March, 1987.

1. Coverage:

This Scheme will be applicable to those industries which are covered under the Government of India's Central Investment Subsidy Scheme outlined in the manual issued by the Government of India.

The Scheme will be available to the eligible units in the private sector, State public sector, Joint sector and cooperative sector.

The SSI units will opt for either Sales Tax exemption Scheme or interest-free Sales Tax Loan Scheme. Any industrial unit will opt further either for Part I or Part II of the Sales Tax Loan Scheme.

2. Definitions:

2.1. *Effective Steps.* — Effective steps will comprise initial effective steps and final effective steps.

2.2. *Initial effective steps shall be as follows: —*

i) The unit shall be in effective possession of land, if the land is outside the GDDIDC area, the permission to convert the same to non-agricultural use should have been obtained. The possession of said land will be considered effective only from the date of such permission and not before.

ii) In case of partnership firm or a Company or a Cooperative Society or a Trust, the registra-

tion of the firm or a Company or Society or Trust should have been obtained.

iii) The unit should have obtained provisional SSI registration or Letter of Intent from the Government of India and/or permission from the State Government for setting up/shifting of the unit, if such permission is required to be obtained.

iv) In case of medium/large scale units not covered under the Industries (Development and Regulation) Act, 1951, the unit should have applied for DGTD registration.

2.3. *The final effective steps shall be as follows:*

i) Industrial licence, final registration or DGTD registration should have been obtained.

ii) Capital goods clearance whenever necessary should have been obtained.

iii) The means of finance for the project should have been completed to the satisfaction of the implementing agency concerned.

iv) Other clearances, if any, from the Central/State Government and/or other authorities concerned for implementing the project should have been obtained.

v) The unit should have acquired at site fixed assets to the extent of at least 10% of the total fixed assets as envisaged for the project.

vi) The unit should have incurred the expenditure on the project including advances paid and pre-operative expenses to the extent of at least 25% of the capital cost envisaged for the project.

2.4. *Fixed Assets.* — The term 'Fixed Assets' covers all the assets of the unit as erected at site and includes —

a) Land;

b) Building, any built-up area used for the eligible units including administrative buildings, residential quarters, industrial housing and all such facilities provided in the building as are required for the manufacturing processes;

c) Plant and machinery, tools and equipments including handling and haulage equipments or tools as are necessarily required and exclusively used for sustaining the working of the unit;

d) The cost of development of the environment of the location of the unit, such as fencing, construction of roads and other infrastructural facilities, which the eligible unit has to incur under the project;

e) Installation charges and pre-operative expenses capitalised;

f) Technical know-how including the cost of drawings, know-how and the fees.

2.5. Sales Tax Liability. — The term Sales Tax Liability for any period means the following: —

i) Sales tax payable and paid under the local sales law during that period on purchases of raw materials and also on sales of finished products of the eligible units.

ii) Central Sales Tax payable and paid under the Central Sales Tax Act, 1956 during that period on the sales of finished products of the eligible unit made in the course of inter-state trade or commerce.

The certificate from Sales Tax Authorities, not below the rank of the Assistant Sales Tax Officer indicating the Sales Tax Liability of any industrial unit to the specified period would be essential.

2.6. Raw Materials. — Raw materials will include components/intermediate goods/substances/consumables/stores/packing materials/which are utilised by the eligible units in the process of manufacturing and packing of finished products.

2.7. New Units. — An industrial unit, for the setting-up of which, at least one of the final effective steps is completed after April 1, 1982 will be considered a new unit, provided that it satisfies the following conditions: —

i) The unit set up for the first time in this Territory;

ii) The unit has not gone into production prior to April 1, 1982.

2.8. Existing Units. — A unit in production prior to 1st April, 1982 will be considered as an existing unit for the purpose of this scheme.

2.9. Year-means accounting year followed by the eligible unit according to which it is assessed under the local Sales Tax law.

3. Application for the eligibility:

i) The industrial unit opting for Part I of the scheme shall submit the application for the eligibility after commencing the production supported by documentary evidence for the same. Initial as well as final effective steps must have been completed before submitting the application.

ii) The industrial unit opting for Part II of the scheme shall submit the application for the eligibility after it has taken the initial effective steps, supported by the documentary evidence for the same. The quantum of interest-free Sales Tax Loan will be disbursed in proportion to the term loan disbursement or in proportion to the fixed assets created from time to time (C A certificate for fixed assets would be essential).

4. Claim for incentives:

No right or claim under this scheme shall be deemed to have been conferred by the Scheme merely by virtue of the fact that the unit has fulfilled on its part the conditions of the scheme. The incen-

tive under the scheme cannot be claimed unless the Letter of Intent/Eligibility Certificate has been issued under the Scheme by the implementing agency concerned and the unit has complied with the stipulations/conditions of the Letter of Intent/Eligibility Certificate.

5. Sales Tax incentives for new and existing units:

5.1. Sales Tax incentives for new units. — (Part I)

i) The units considered eligible under this Scheme will receive incentive in the form of interest-free unsecured loan repayable after 12 years, in six equal annual instalments.

ii) The quantum of the loan admissible each year will be equal to the Sales tax liability of the unit in the previous year.

iii) The interest-free sales tax loan will be available to the eligible units for a period of 5 years from the year in which the eligibility is granted.

iv) The total quantum available during the period of eligibility will however be determined in such a way that, at no point of time, the cumulative sales tax incentive exceeds 50% of the cumulative investment in fixed assets of the units, or Rs. 50.00 lakhs whichever is less.

5.2. Sales Tax incentives for the existing units (Part II) — The existing unit which satisfies the following conditions will be considered eligible for incentive under the Scheme, which shall also be in the form of interest-free unsecured loan, rating above equity, repayable after 12 years, in 6 equal annual instalments:

i) The Sales Tax liability of the existing unit, for 5 years immediately preceding the year in which the application for eligibility is filed, exceeds 5.50 lakhs;

ii) The existing unit proposes to set up a new unit;

iii) The existing unit referred to has not obtained the benefit of Part I of the Scheme for new units;

iv) The new unit of the existing unit has not opted for the Part I of the scheme.

5.3. Quantum of the incentive to the existing units. — The eligible unit will be entitled for interest-free sales tax loan for investment in fixed assets equivalent to the sales tax paid by the existing unit for the last five years but it will not exceed 25% of the fixed assets of the new unit or Rs. 25.00 lakhs whichever is lower.

6. Implementing Agency:

The Economic Development Corporation of Goa, Daman and Diu Limited (EDC) shall implement the scheme on behalf of the Government of Goa, Daman and Diu.

7. Funds:

The Government of Goa, Daman and Diu through the Directorate of Industries and Mines make a necessary Budget Provision and will place at the disposal of implementing agency the required funds a

beginning of every year. The EDC will indicate every year the amount to be placed at the disposal of EDC for implementing the Scheme.

8. Recovery of the loan:

The recovery of the loan will be done by the implementing agency and the same will be credited to the Government Treasury. The EDC will keep separate accounts for the operation of this scheme.

A. K. Mathur, Secretary (Industries and Labour).

Panji, 22nd March, 1982.

Legislative Assembly of Goa, Daman and Diu

Legislature Department

LA/B/7/550/82

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 24th March, 1982 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

THE GOA, DAMAN AND DIU SUPPLEMENTARY APPROPRIATION BILL, 1982

(Bill No. 7 of 1982)

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the services and purposes of the financial year 1981-82.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-third Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Goa, Daman and Diu Supplementary Appropriation Act, 1982:

2. **Issue of Rs. 15,39,55,501 out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the financial year 1981-82.**—From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be paid and applied sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of fifteen crores thirty nine lakhs fifty five thousand five hundred and one rupees towards defraying the several charges which will come in course of payment during the financial year 1981-82 in respect of the services and purposes specified in column 2 of the Schedule.

3. **Appropriation.**—The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said financial year.

THE SCHEDULE (See Sections 2 and 3)

No. of Demand	Services and purposes	Sums not exceeding			Total
		Voted by Assembly	Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu		
1	2	3	4	5	
		Rs.	Rs.	Rs.	
1.	Union Territory Legislature and Elections ...	—	23,000	23,000	
2.	Miscellaneous General Services ...	14,52,000	78,000	15,30,000	
3.	Administration of Justice ...	1,38,000	1,12,000	2,50,000	
5.	State Excise, Sales Tax and Other Taxes and Duties ...	1,15,000	—	1,15,000	
—	Appropriation—Interest Payments ...	—	1,69,87,000	1,69,87,000	
7.	Police and Fire Services ...	37,34,000	—	37,34,000	
8.	Jails ...	50,000	—	50,000	
9.	Stationery and Printing ...	10,00,000	—	10,00,000	
12.	Public Works, Housing and Urban Development ...	1,03,28,000	5,81,500	1,09,09,500	
13.	Roads and Bridges ...	74,22,000	78,000	75,00,000	
14.	Education, Art and Culture ...	1,17,71,000	—	1,17,71,000	
15.	Medical, Family Welfare and Public Health, Sanitation and Water Supply ...	1,82,13,000	6,05,001	1,88,18,001	
16.	Information and Publicity ...	9,45,000	—	9,45,000	
17.	Labour and Employment ...	32,59,000	—	32,59,000	
18.	Social Security and Welfare, Relief on account of Natural Calamities and Food ...	81,43,000	—	81,43,000	
19.	Cooperation and Community Development ...	13,66,000	—	13,66,000	
21.	Agriculture and Allied Services ...	70,74,000	18,000	70,92,000	
22.	Irrigation and Power Projects ...	3,65,38,000	—	3,65,38,000	
23.	Industries ...	1,42,82,000	—	1,42,82,000	
24.	Road and Water Transport Services (including Ports) ...	85,45,000	—	85,45,000	
25.	Tourism ...	10,67,000	—	10,67,000	
—	Appropriation—Public Debt ...	—	31,000	31,000	
Total		13,54,42,000	1,85,18,501	15,39,55,501	

Financial Memorandum

Provision is made in the Bill to appropriate for certain services and purposes expressed in the Schedule during the financial year ending 31st March, 1982, a sum of Rs. 15,39,55,501 over and above the amounts granted or those services for the financial year 1981-82. The amount mentioned above consists of Rs. 11,40,17,000 on Revenue Account and Rs. 3,99,38,501 on Capital Account.

Statement of Objects and Reasons

This Bill is introduced in pursuance of section 29(1) of the Government of Union Territories Act, 1963, to provide for the Supplementary Appropriation out of the Consolidated Fund of the Union territory of Goa, Daman and Diu of the moneys required to meet the amounts required on certain services during the financial year, 1981-82 in excess of the amounts granted for those services.

PRATAPSINGH RAOJI RANE

Chief Minister

Panaji,
March, 1982.

A
BILL

Legislative Assembly of Goa, Daman and Diu

To give effect to the financial proposal of the Government of Goa, Daman and Diu, for the financial year 1981-82.

The Administrator has, in pursuance of sub-section (1) of section 23 of the Government of Union Territories Act, 1963, recommended to the Legislative Assembly, the introduction and consideration of the Bill.

M. M. NAIK

Secretary, Legislature Department

LA/B/578/82

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 29th March, 1982 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

**THE GOA, DAMAN AND DIU APPROPRIATION
(VOTE ON ACCOUNT) BILL, 1982**

(Bill No. 8 of 1982)

A Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the services of a part of the Financial Year 1982-83.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-third Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Goa, Daman and Diu Appropriation (Vote on Account) Act, 1982.

2. **Withdrawal of Rs. 45,24,63,000 from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the financial year 1982-83.**—From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be withdrawn sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of Rupees forty five crores, twenty four lakhs and sixty three thousand towards defraying the several charges which will come in course of payment during the financial year 1982-83.

3. **Appropriation.**—The sum authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See Sections 2 and 3)

No. of Demand	Services and purposes	Voted by Assembly	Sums not exceeding	
			Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu	Total
1.	2	3	4	5
1.	Union Territory Legislature and Elections	4,97,000	15,000	5,12,000
2.	Miscellaneous General Services	52,68,000	2,13,000	54,81,000
3.	Administration of Justice	9,20,000	2,60,000	11,80,000
4.	Land Revenue, Stamps and Registration	8,83,000	—	8,83,000
5.	State Excise, Sales Tax and Other Taxes and Duties	12,58,000	—	12,58,000
6.	Taxes on Vehicles	2,44,000	—	2,44,000
—	Appropriation—Interest Payments	—	2,90,84,000	2,90,84,000
7.	Police and Fire Services	90,90,000	—	90,90,000
8.	Jails	5,15,000	—	5,15,000
9.	Stationery and Printing	16,83,000	—	16,83,000
10.	Other General and Economic Services	15,90,000	—	15,90,000
11.	Pension	40,67,000	—	40,67,000
12.	Public Works, Housing and Urban Development	3,42,69,000	18,000	3,42,87,000
13.	Roads and Bridges	1,88,33,000	—	1,88,33,000
14.	Education, Art and Culture	5,16,80,000	—	5,16,80,000
15.	Medical, Family Welfare and Public Health, Sanitation and Water Supply	5,08,32,000	—	5,08,32,000

Financial Memorandum

1	2	3	4	5
	Rs.	Rs.	Rs.	
16. Information and Publicity ...	6,50,000	—	6,50,000	
17. Labour and Employment ...	27,83,000	—	27,83,000	
18. Social Security and Welfare, Relief on account of Natural Calamities and Food	3,80,30,000	—	3,80,30,000	
19. Cooperation and Community Development ...	74,23,000	—	74,23,000	
20. Agriculture and Allied Services ...	3,17,23,000	—	3,17,23,000	
21. Irrigation and Power Projects ...	10,62,54,000	—	10,62,54,000	
22. Industries ...	60,04,000	—	60,04,000	
23. Road and Water Transport Services (including Ports) ...	68,79,000	—	68,79,000	
24. Tourism ...	39,83,000	—	39,83,000	
— Appropriation — Public Debt ...	—	3,55,15,000	3,55,15,000	
25. Loans and Advances by the Union Territory Governments ...	20,00,000	—	20,00,000	
Total ...	38,73,58,000	6,51,05,000	45,24,63,000	
Revenue ...	22,83,33,000	2,95,90,000	25,79,23,000	
Capital (including Loans) ...	15,90,25,000	3,55,15,000	19,45,40,000	

Provision is made in this Bill to appropriate for certain services and purposes expressed in the Schedule during the Financial Year, 1982-83 a sum of Rs. 45,24,63,000, pending discussions and voting of the Demands for Grants for the year 1982-83 by the Legislative Assembly. The amount mentioned above consists of Rs. 25,79,23,000 on Revenue Account and Rs. 19,45,40,000 on Capital Account including Loans and Advances.

Statement of Objects and Reasons

This Bill is introduced in pursuance of section 31(1) read with section 29(1) of the Government of Union Territories Act, 1963, to provide for the appropriation out of the Consolidated Fund of the Union territory of Goa, Daman and Diu of the monies required to meet the expenditure charged on the Consolidated Fund and the grants made in advance by the Goa, Daman and Diu Legislative Assembly in respect of the estimated expenditure of the Government of Goa, Daman and Diu for four months i.e. for the months from April to July, 1982.

The Administrator has, in pursuance of sub-section (1) of section 23 of the Government of Union Territories Act, 1963 recommended to the Legislative Assembly the introduction and consideration of the Bill.

PRATAPSINGH RAOJI RANE

Chief Minister

Panaji,
March, 1982.

Assembly Hall,

Panaji,
30th March, 1982.

M. M. NAIK

Secretary to the Legislative Assembly
of Goa, Daman and Diu